## **CLAIMS**

1. A polarizing plate with optical compensation function, comprising at least two optically compensating layers, the optically compensating layers comprising:

an optically compensating A-layer formed of a polymer film, satisfying conditions represented by formulae (I) and (II) below; and

an optically compensating B-layer formed of a non-liquid crystalline polymer film, satisfying conditions represented by formulae (III) to (V) below,

10	$20 \text{ (nm)} \leq \text{Re}_{a} \leq 300 \text{ (nm)}$	(I)
	$1.0 \le Rz_a / Re_a \le 8$	(II)
	$1 \text{ (nm)} \leq \text{Re}_b \leq 100 \text{ (nm)}$	(III)
	$5 \le Rz_b / Re_b \le 100$	(IV)
	$1 (\mu m) \le d_b \le 20 (\mu m)$	(V)

in the formulae (I) and (II),

$$Re_a = (nx_a - ny_a) \cdot d_a$$

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$$Rz_a = (nx_a - nz_a) \cdot d_a$$

where nx<sub>a</sub>, ny<sub>a</sub>, and nz<sub>a</sub> represent refractive indices in an X-axis direction, a Y-axis direction, and a Z-axis direction in the optically compensating A-layer, respectively, with the X-axis direction being an axial direction exhibiting a maximum refractive index within a plane of the optically compensating A-layer, the Y-axis direction being an axial direction perpendicular to the X-axis within the plane, the Z-axis direction being a thickness direction perpendicular to the X-axis and the Y-axis, and d<sub>a</sub> represents a thickness of the optically compensating A-layer,

in the formulae (III) to (V),

$$Re_b = (nx_b - ny_b) \cdot d_b$$

$$Rz_b = (nx_b - nz_b) \cdot d_b$$

where nx<sub>b</sub>, ny<sub>b</sub>, and nz<sub>b</sub> represent refractive indices in an X-axis direction, a
Y-axis direction, and a Z-axis direction in the optically compensating B-layer, respectively, with the X-axis direction being an axial direction exhibiting a maximum refractive index within a plane of the optically compensating B-layer, the Y-axis direction being an axial direction perpendicular to the X-axis within the plane, the Z-axis direction being a thickness direction perpendicular to the X-axis and the Y-axis, and d<sub>b</sub> represents a thickness of the optically compensating B-layer.

- 2. The polarizing plate with optical compensation function according to claim 1, wherein the polymer film forming the optically compensating A—layer is a stretched film or a liquid crystal film.
- 3. The polarizing plate with optical compensation function according to claim 1 or 2, wherein the non-liquid crystalline polymer film forming the optically compensating B-layer is a film of at least one selected from the group consisting of polyamide, polyimide, polyester, polyetherketone, polyaryletherketone, polyamide imide, and polyesterimide.

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4. The polarizing plate with optical compensation function according to any one of claims 1 to 3, further comprising a pressure–sensitive adhesive layer, the pressure–sensitive adhesive layer being arranged on at least one surface of the polarizing plate.

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- 5. A liquid crystal display comprising a liquid crystal cell and a polarizing plate, wherein the polarizing plate is the polarizing plate according to any one of claims 1 to 4 and is arranged on at least one surface of the liquid crystal cell.
- 20 6. An image display comprising the polarizing plate according to any one of claims 1 to 4.